



State of Arizona
Department of Education

Tom Horne
Superintendent of
Public Instruction

Memorandum

March 16, 2005
CACFP CN# 21-05
CACFP Policy Memo 05-06

To: Child and Adult Care Food Program Organizations

From: Mary Szafranski, Deputy Associate Superintendent
Health and Nutrition Services

Melissa Steinle, Director
Child and Adult Care Food Program

Subject: Audit Requirements – Child and Adult Care Food Program (CACFP) Proprietary
Title XIX and Title XX Institutions

This memorandum provides clarification of our August 24, 1998 USDA Policy Memo CAC-98-15 CACFP Proprietary Title XIX and Title XX Institutions.

For clarification, the Arizona Department of Education must establish audit policy for Title XIX and Title XX proprietary institution, including frequency and audit threshold. However, the audit policy established must not conflict with the authority of the Department to perform, or cause to be performed audits, reviews, agreed-upon procedures engagements, or other monitoring activities.

The Department of Education may elect to cover some or all of the CACFP appropriate costs of the audit from CACFP 1% audit funds. ADE may also require that the proprietary institution obtain and fund the required audit. The prorata share of such audit costs are an allowable cost from program funds available to the institution.

Please feel free to contact your program specialist if you have further questions.

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